

US West - Washington, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Date Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (i)/(i8)	(k) Monthly Disallowance (j)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (i)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			23.27%	\$16.03	\$16.03	\$16.03	\$117.30
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			74.17%	\$51.10	\$51.10	\$0.51	\$3.74
3. Floor Space-rec	-48 Volt DC Power-Washington	4/26/94	\$0.98	per amp/month	15	\$14.70			2.57%	\$1.77	\$1.77	\$0.12	\$0.86
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$573.03	\$0.00	\$0.00	100.00%	\$68.90			
8. Total Direct Cost per Month (g7) + (i7)								\$573.03					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$68.90					

US West - South Dakota, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h)+(i)	(k) Monthly Disallowance g*(11/10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.75%	\$18.64	\$18.64	\$18.64	\$114.69
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			72.52%	\$59.42	\$59.42	\$0.59	\$3.66
3. Floor Space-rec	-48 Volt DC Power-South Dakota	4/26/94	\$1.85	per amp/month	15	\$27.75			4.73%	\$3.88	\$3.88	\$0.26	\$1.59
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$586.08	\$0.00	\$0.00	100.00%	\$81.95			
8. Total Direct Cost per Month (g7) + (i7)								\$586.08					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$81.95					

**US West - Utah, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Base Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h)+(i)	(k) Monthly Disallowance (j)*(10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.97%	\$17.55	\$17.55	\$17.55	\$115.78
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			73.21%	\$55.93	\$55.93	\$0.56	\$3.69
3. Floor Space-rec	-48 Volt DC Power-Utah	4/26/94	\$1.48	per amp/month	15	\$22.20			3.82%	\$2.92	\$2.92	\$0.19	\$1.29
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$580.53	\$0.00	\$0.00	100.00%	\$76.40			
8. Total Direct Cost per Month (g7) + (i7)								\$580.53					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$76.40					

US West - Nebraska, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Date Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (i)/(i8)	(k) Monthly Disallowance (j)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.81%	\$18.35	\$18.35	\$18.35	\$114.98
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			72.70%	\$58.49	\$58.49	\$0.58	\$3.67
3. Floor Space-rec	-48 Volt DC Power-Nebraska	4/26/94	\$1.75	per amp/month	15	\$26.25			4.49%	\$3.61	\$3.61	\$0.24	\$1.51
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$584.58	\$0.00	\$0.00	100.00%	\$80.45			
8. Total Direct Cost per Month (g7) + (i7)								\$584.58					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$80.45					

US West - North Dakota, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (h)/(i8)	(k) Monthly Disallowance (j)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.90%	\$17.87	\$17.87	\$17.87	\$115.46
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			73.00%	\$56.98	\$56.98	\$0.57	\$3.68
3. Floor Space-rec	-48 Volt DC Power-North Dakota	4/26/94	\$1.59	per amp/month	15	\$23.85			4.10%	\$3.20	\$3.20	\$0.21	\$1.38
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$582.18	\$0.00	\$0.00	100.00%	\$78.05			
8. Total Direct Cost per Month (g7) + (i7)								\$582.18					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$78.05					

**US West - Montana, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (i8)/(i8)	(k) Monthly Disallowance j*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit l/(i11)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			23.16%	\$16.68	\$16.58	\$16.58	\$116.75
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			73.82%	\$52.85	\$52.85	\$0.53	\$3.72
3. Floor Space-rec	-48 Volt DC Power-Montana	4/26/94	\$1.16	per amp/month	15	\$17.40			3.02%	\$2.16	\$2.16	\$0.14	\$1.02
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$575.73	\$0.00	\$0.00	100.00%	\$71.60			
8. Total Direct Cost per Month (g7) + (i7)								\$575.73					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$71.60					

US West - New Mexico, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (j)/(i8)	(k) Monthly Disallowance (g)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (j)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.69%	\$18.94	\$18.94	\$18.94	\$114.39
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			72.33%	\$60.36	\$60.36	\$0.60	\$3.65
3. Floor Space-rec	-48 Volt DC Power-New Mexico	4/26/94	\$1.95	per amp/month	15	\$29.25			4.98%	\$4.15	\$4.15	\$0.28	\$1.67
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$587.58	\$0.00	\$0.00	100.00%	\$83.45			
8. Total Direct Cost per Month (g7) + (i7)								\$587.58					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$83.45					

US West - Minnesota, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Area Element	(c) Date of Cost Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (j)*(i)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (j)/(i8)	(k) Monthly Disallowance (i)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(i)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.87%	\$18.05	\$18.05	\$18.05	\$115.28
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			72.89%	\$57.54	\$57.54	\$0.58	\$3.67
3. Floor Space-rec	-48 Volt DC Power-Minnesota	4/26/94	\$1.65	per amp/month	15	\$24.75			4.24%	\$3.35	\$3.35	\$0.22	\$1.43
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$583.08	\$0.00	\$0.00	100.00%	\$78.95			
8. Total Direct Cost per Month (g7) + (i7)								\$583.08					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$78.95					

US West - Idaho, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(i) or (i)/(g)+(i)	(k) Monthly Disallowance (j)*(j1)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (n)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			23.00%	\$17.37	\$17.37	\$17.37	\$115.96
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			73.32%	\$55.36	\$55.36	\$0.55	\$3.70
3. Floor Space-rec	-48 Volt DC Power-Idaho	4/26/94	\$1.42	per amp/month	15	\$21.30			3.67%	\$2.77	\$2.77	\$0.18	\$1.24
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$579.63	\$0.00	\$0.00	100.00%	\$75.50			
8. Total Direct Cost per Month (g7) + (i7)						\$579.63		\$579.63					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$75.50					

**US West - Iowa, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (g)/(g+h)	(k) Monthly Disallowance (j)*(i)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.89%	\$17.93	\$17.93	\$17.93	\$115.40
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			72.96%	\$57.17	\$57.17	\$0.57	\$3.68
3. Floor Space-rec	-48 Volt DC Power-Iowa	4/26/94	\$1.61	per amp/month	15	\$24.15			4.15%	\$3.25	\$3.25	\$0.22	\$1.39
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$582.48	\$0.00	\$0.00	100.00%	\$78.35			
8. Total Direct Cost per Month (g7) + (i7)								\$582.48					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$78.35					

US West - Colorado, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(i8) or (i)/(i8)	(k) Monthly Disallowance (j)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			22.96%	\$17.61	\$17.61	\$17.61	\$116.72
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			73.17%	\$56.12	\$56.12	\$0.56	\$3.69
3. Floor Space-rec	-48 Volt DC Power-Colorado	4/26/94	\$1.50	per amp/month	15	\$22.50			3.87%	\$2.97	\$2.97	\$0.20	\$1.30
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$580.83	\$0.00	\$0.00	100.00%	\$76.70			
8. Total Direct Cost per Month (g7) + (i7)								\$580.83					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$76.70					

**US West - Minnesota, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (i)/(i8)	(k) Monthly Disallowance (p*(i9)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26.40%	\$0.25	\$0.25	\$0.25	\$133.08
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68.70%	\$0.65	\$0.65	\$0.01	\$3.46
3. Floor Space-rec	-48 Volt DC Power-Minnesota	4/26/94	\$1.65	per amp/month	15	\$24.75			4.90%	\$0.05	\$0.05	\$0.00	\$1.65
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$505.08	\$0.00	\$0.00	100.00%	\$0.95			
8. Total Direct Cost per Month (g7) + (i7)								\$505.08					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$0.95					

US West - Iowa, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Base Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d) * (f)	(h) Non- Recurring Cost (d) * (f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (i)/(i8)	(k) Monthly Disallowance (j * i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (i)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26.43%	\$0.09	\$0.09	\$0.09	\$133.24
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68.78%	\$0.24	\$0.24	\$0.00	\$3.47
3. Floor Space-rec	-48 Volt DC Power-Iowa	4/26/94	\$1.61	per amp/month	15	\$24.15			4.79%	\$0.02	\$0.02	\$0.00	\$1.61
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$504.48	\$0.00	\$0.00	100.00%	\$0.35			
8. Total Direct Cost per Month (g7) + (i7)								\$504.48					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$0.35					

**US West - South Dakota, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Base Element	(c) Date of Data Bldg	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(i) or (i)/(i)+(g)	(k) Monthly Disallowance (j)*(01Q)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26.24%	\$1.04	\$1.04	\$1.04	\$132.29
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68.30%	\$2.70	\$2.70	\$0.03	\$3.44
3. Floor Space-rec	-48 Volt DC Power-South Dakota	4/26/94	\$1.85	per amp/month	15	\$27.75			5.46%	\$0.22	\$0.22	\$0.01	\$1.84
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$508.08	\$0.00	\$0.00	100.00%	\$3.95			
8. Total Direct Cost per Month (g7) + (i7)								\$508.08					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$3.95					

**US West - Oregon, Base Rent Area 1 Offices
Floor Space Direct Cost Disallowance**

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (h)/(h)	(k) Monthly Disallowance (j)*(i10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			23%	\$16.55	\$16.55	\$16.55	\$116.78
2. Floor Space-rec	Base Rent Area 1	4/26/94	\$4.25	per sq ft	100	\$425.00			74%	\$52.76	\$52.76	\$0.53	\$3.72
3. Floor Space-rec	-48 Volt DC Power-Oregon	4/26/94	\$1.15	per amp/month	15	\$17.25			3%	\$2.14	\$2.14	\$0.14	\$1.01
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$575.58	\$0.00	\$0.00	100%	\$71.45			
8. Total Direct Cost per Month (g7) + (i7)								\$575.58					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$71.45					

US West - Arizona, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (i)/(i9)	(k) Monthly Disallowance (g)*(19)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			25.73%	\$3.64	\$3.64	\$3.64	\$129.69
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			66.95%	\$9.47	\$9.47	\$0.09	\$3.38
3. Floor Space-rec	-48 Volt DC Power-Arizona	4/26/94	\$2.53	per amp/month	15	\$37.95			7.32%	\$1.04	\$1.04	\$0.07	\$2.46
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$518.28	\$0.00	\$0.00	100.00%	\$14.15			
8. Total Direct Cost per Month (g7) + (i7)								\$518.28					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$14.15					

US West - North Dakota, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Entry	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(i) or (i)/(i)	(k) Monthly Disallowance (g)*(10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26.44%	\$0.01	\$0.01	\$0.01	\$133.32
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68.82%	\$0.03	\$0.03	\$0.00	\$3.47
3. Floor Space-rec	-48 Volt DC Power-North Dakota	4/26/94	\$1.59	per amp/month	15	\$23.85			4.73%	\$0.00	\$0.00	\$0.00	\$1.59
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$504.18	\$0.00	\$0.00	100.00%	\$0.05			
8. Total Direct Cost per Month (g7) + (i7)								\$504.18					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$0.05					

US West - Nebraska, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h)	(k) Monthly Disallowance (g)*(10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (h)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26%	\$0.64	\$0.64	\$0.64	\$132.69
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68%	\$1.68	\$1.68	\$0.02	\$3.45
3. Floor Space-rec	-48 Volt DC Power-Nebraska	4/26/94	\$1.75	per amp/month	15	\$26.25			5%	\$0.13	\$0.13	\$0.01	\$1.74
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$506.58	\$0.00	\$0.00	100%	\$2.45			
8. Total Direct Cost per Month (g7) + (i7)								\$506.58					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$2.45					

US West - New Mexico, Base Rent Area 2 Offices
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Date Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h)+(i)	(k) Monthly Disallowance (h)*(i/10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	Maintenance	4/26/94	\$133.33	per 100 sq ft	1	\$133.33			26.16%	\$1.43	\$1.43	\$1.43	\$131.90
2. Floor Space-rec	Base Rent Area 2	4/26/94	\$3.47	per sq ft	100	\$347.00			68.10%	\$3.71	\$3.71	\$0.04	\$3.43
3. Floor Space-rec	-48 Volt DC Power-New Mexico	4/26/94	\$1.95	per amp/month	15	\$29.25			5.74%	\$0.31	\$0.31	\$0.02	\$1.93
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$509.58	\$0.00	\$0.00	100.00%	\$5.45			
8. Total Direct Cost per Month (g7) + (i7)								\$509.58					
9. Lec Avg + 1 SD								\$504.13					
10. Total Disallowance per Month (i8)-(i9)								\$5.45					

Pacific - Central Office SCRM01*
Floor Space Direct Cost Disallowance

[illegible]

Pacific - Central Office LSAN01-03*
Floor Space Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h)	(k) Monthly Disallowance (j)*(i)(j)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. Floor Space-rec	C.O. Floor Space-LSAN01-03	4/28/94	\$650.31	per 100 sq ft	1	\$650.31			100%	\$86.30	\$86.30	\$86.30	\$564.01
2.													
3.													
4.													
5.													
6.													
7. Total (1)						\$650.31	\$0.00	\$0.00	100%	\$86.30			
8. Total Direct Cost per Month (g7) + (i7)								\$650.31					
9. Central Office SCRM01 Percentage Total Floor Space Direct Cost Disallowance per Month ((\$581-\$504)/\$581)								13.27%					
10. Total Disallowance per Month (l8) *(i9)								\$86.30					
* Central office LSAN01-03 is a central office for which floor space direct costs are greater than those for central office SCRM01, Pacific's overall highest-priced central office. Pacific must revise floor space direct costs for central office LSAN01-03 in accordance with the calculations set forth in this table. In addition to recalculating floor space direct costs for central office LSAN01-03, Pacific must recalculate floor space direct costs for all central offices for which these direct costs are greater than those of central office SCRM01. Pacific is required to recalculate floor space direct costs for these central offices in a manner identical to that set forth in this table for recalculating floor space direct costs for central office LSAN01-03.													

SNET
DC Power Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (g)*(f)	(h) Non- Recurring Cost (h)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(h) or (i)/(i)+(h)	(k) Monthly Disallowance (j)*(g)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (k)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. DC Power Installation-nrc	Collocated Space Construction	4/26/94	\$15,583.00	per 100 sq ft	1		\$15,583.00	\$340.76	43.20%	\$55.60	\$2,542.50	\$2,542.50	\$13,040.50
2. DC Power Generation-rec	DC Power	4/26/94	\$11.20	per amp	40	\$448.00			56.80%	\$73.10	\$73.10	\$1.83	\$9.37
3.													
4.													
5.													
6.													
7. Total (1) + (2)						\$448.00	\$15,583.00	\$340.76	100.00%	\$128.69			
8. Total Direct Cost per Month (g7) + (7)								\$788.76					
9. Lec Avg + 1 SD								\$660.07					
10. Total Disallowance per Month (i8)-(i9)								\$128.69					

GTOC
DC Power Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(i) or (i)/(i6)	(k) Monthly Disallowance (g*(1/12))	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. DC Power Installation-rec	DC Power Office Arrangement	8/20/93	\$3.75	per interconnect	100	\$375.00			47.71%	\$60.07	\$60.07	\$0.60	\$3.15
2. DC Power Installation-nrc	DC Power Office Arrangement	8/20/93	\$5,532.00	per arrangement	1		\$5,532.00	\$120.97	15.39%	\$19.38	\$886.17	\$886.17	\$4,645.83
3. DC Power Generation-rec	DC Power	8/20/93	\$2.90	per sq ft	100	\$290.00			36.90%	\$46.46	\$46.46	\$0.46	\$2.44
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$665.00	\$5,532.00	\$120.97	100.00%	\$125.90			
8. Total Direct Cost per Month (g7) + (i7)								\$785.97					
9. Lec Avg + 1 SD								\$660.07					
10. Total Disallowance per Month (i8)-(i9)								\$125.90					

Nevada
DC Power Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g) or (i)/(i+g)	(k) Monthly Disallowance (j)*(g)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (l)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. DC Power Installation-rec	Power-Preferred DC	5/20/94	\$119.58	10 amp 48 vdc	1	\$119.58			5.58%	\$82.75	\$82.75	\$82.75	\$36.83
2. DC Power Installation-nrc	Cable Installation 48 Volt	5/20/94	\$1,500.00	10 amp 48 vdc	1		\$1,500.00	\$32.80	1.53%	\$22.70	\$1,037.99	\$1,037.99	\$482.01
3. DC Power Generation-rec	Power-Preferred DC	5/20/94	\$497.66	per 10 amps	4	\$1,990.64			92.89%	\$1,377.51	\$1,377.51	\$344.38	\$153.28
4.													
5.													
6.													
7. Total (1) + (2) + (3)						\$2,110.22	\$1,500.00	\$32.80	100.00%	\$1,482.96			
8. Total Direct Cost per Month (g7) + (i7)								\$2,143.02					
9. Lec Avg + 1 SD								\$660.07					
10. Total Disallowance per Month (i8)-(i9)								\$1,482.96					

Pacific - Central Office LAMS01*
DC Power Direct Cost Disallowance

(a) Function	(b) Rate Element	(c) Date of Data Filing	(d) Per Unit Cost	(e) Unit of Measure	(f) # of Units	(g) Recurring Cost (d)*(f)	(h) Non- Recurring Cost (d)*(f)	(i) Amortized Non-Recurring Cost	(j) % of Total Cost (g)/(g)+(i) or (h)/(h)	(k) Monthly Disallowance (j)*(j10)	(l) PV of Monthly Disallowance	(m) Disallowance Per Unit (h)/(f)	(n) Allowable Per Unit Cost (d)-(m)
1. DC Power Installation-rec	Floor Space-LAMS01	5/12/94	\$43.92	per 100 sq ft	1	\$43.92			5.26%	\$9.19	\$9.19	\$9.19	\$34.73
2. DC Power Installation-nrc	DC Power Cabling 141 + ft	5/12/94	\$14.55	per ft	150		\$2,182.50	\$47.73	5.72%	\$9.98	\$456.53	\$3.04	\$11.51
3. DC Power Installation-nrc	Infrastructure-LAMS01	5/12/94	\$21,227.76	per central office	1	\$21,227.76	\$464.19		55.62%	\$97.10	\$4,440.34	\$4,440.34	\$16,787.42
4. DC Power Installation-nrc	DC Power	5/12/94	\$383.50	per 40 amps	1	\$383.50		\$8.39	1.00%	\$1.75	\$80.22	\$80.22	\$303.28
5. DC Power Generation-rec	DC Power	5/12/94	\$270.43	per 40 amps	1	\$270.43			32.40%	\$56.57	\$56.57	\$56.57	\$213.86
6.													
7. Total (1) + (2) + (3) + (4) + (5)						\$314.35	\$23,793.76	\$520.31	100.00%	\$174.59			
8. Total Direct Cost per Month (g7) + (i7)								\$834.66					
9. Lec Avg + 1 SD								\$660.07					
10. Total Disallowance per Month (i8)-(i9)								\$174.59					
* Pacific must revise DC power direct costs for central office LAMS01 in accordance with the calculations set forth in this table. In addition to recalculating DC power direct costs for central office LAMS01, Pacific must recalculate DC power direct costs for all central offices for which these direct costs are greater than the LEC DC power direct cost average plus one standard deviation. Pacific is required to recalculate DC power direct costs for these central offices in a manner identical to that set forth in this table for recalculating DC power direct costs for central office LAMS01.													